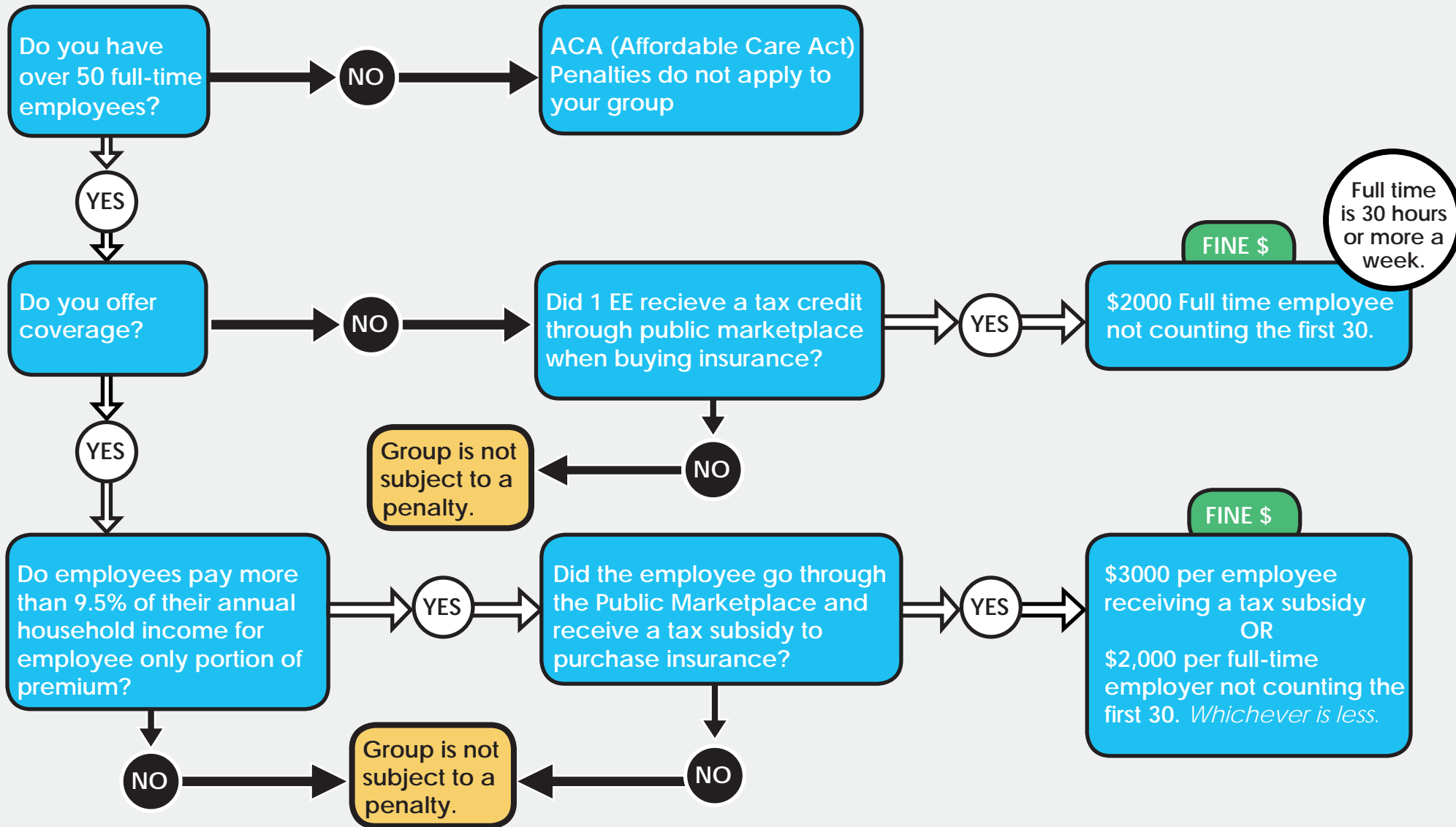


Are You Subject To An Employer Fine For Providing Health Coverage?



This is for informational purposes only. Clients should consult their lawyer and accountant for final guidance.